

FRANK & ASSOCIATES, P.C.

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Neil M. Frank

December 26, 2007

VIA ECF and FACSIMILE (212) 805-6737

Honorable George B. Daniels
United States District Court
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St., Room 630
New York, NY 10007

**Re: Paulino v. News Corp a.k.a. NYP Holdings, Inc. d.b.a. The New York Post
Index No. CV 07-8593 (GBD)**

Your Honor:

As you know this firm is counsel to Plaintiff, Daniel Paulino, in the above referenced ERISA case. On or about November 8, 2007, Defendant filed a motion to dismiss, for summary judgment and sanctions. Plaintiff, with consent of Defendant's counsel, received permission to extend the time for submission of Plaintiff's Opposition to on or about December 27, 2007 with a reply date of January 14, 2008 which you So Ordered on December 3, 2007.

On December 13, 2007, Plaintiff contacted Defendant's attorney to request their consent to dismiss this action. Defendant followed up with an email to Plaintiff to ask if Plaintiff would be interested to dismiss the case with or without prejudice, and whether Plaintiff is prepared to reimburse Defendant of its proposal to dismiss with prejudice but was not prepared to reimburse Defendant for the fees associated with the motion.

After Plaintiff contacted Defendant numerous times with phone calls and emails but received no response, Plaintiff was advised by Defendant on December 21, 2007; a Stipulation would be forthcoming but did not describe the contents. Plaintiff contacted Defendant's attorney on December 24, 2007, emailed counsel for Defendant to request when the stipulation would be received. As of today, December 26, 2007, Plaintiff still has not received the stipulation.

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Although Plaintiff previously requested and received only one (1) extension to submit their opposition, Plaintiff respectfully requests a short two (2) week extension to reply, to provide time to receive and consider the stipulation from Defendant's counsel.

The original of this letter will be transmitted via the Court's Electronic Filing System. Due to the time-sensitive nature of this request, this letter also will be faxed to Chambers, and simultaneously faxed to Defendant's counsel, pursuant to Your Honor's Individual Rules.

Thank you in advance for your consideration of the request herein. Please contact the undersigned if you have any questions or require additional information.

Respectfully,

FRANK & ASSOCIATES, P.C.

/s/

Neil M. Frank

NMF/dss

cc: Barry Levy, Esq. (516) 357-3333
Client